



# Audit Report

OFFICE OF THE INSPECTOR GENERAL

## ARMY CHEMICAL PROTECTIVE MASK REQUIREMENT

Report No. 95-224

June 8, 1995

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### **Acronyms**

CONUS	Continental United States
DCSOPS	Deputy Chief of Staff for Operations and Plans
TAADS	The Army Authorization Documents System
TDA	Tables of Distribution and Allowances



**INSPECTOR GENERAL**  
DEPARTMENT OF DEFENSE  
400 ARMY NAVY DRIVE  
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June 8, 1995

**MEMORANDUM FOR AUDITOR GENERAL, DEPARTMENT OF THE ARMY**

**SUBJECT:** Audit Report on Army Chemical Protective Mask Requirements (Report No. 95-224)

We are providing this final report for review and comment. Management comments on a draft of this report were considered in preparing the final report. Those comments were responsive to two of the four draft recommendations, one of which was revised. After the agreed-upon review of protective mask unit authorizations, estimated by Army as September 1, 1995, we request management to reconsider the audit recommendations related to procurement program adjustments.

DoD Directive 7650.3 requires that all audit recommendations be resolved promptly. We request the Army to provide comments on the unresolved recommendations and a completion date for the agreed-upon management control review by September 18, 1995.

We appreciate the courtesies extended to the audit staff. Questions on the audit should be directed to Mr. Robert K. West, Audit Program Director, at (703) 604-8983 (DSN 664-8983) or Ms. Eleanor A. Wills, Audit Project Manager, at (703) 604-8982 (DSN 664-8982). See Appendix F for the report distribution. Our team members are listed inside the back cover.

Robert J. Lieberman  
Assistant Inspector General  
for Auditing

## **Office of the Inspector General, DoD**

**Report No. 95-224**  
(Project No. 3AD-8022.03)

**June 8, 1995**

### **Army Chemical Protective Mask Requirements**

#### **Executive Summary**

**Introduction.** As of July 1994, the Army had authorized 163,275 infantry and 6,838 combat vehicle crew member chemical protective masks for units based in the Continental United States that are not intended for deployment into overseas theaters.

**Audit Objectives.** The primary audit objective was to determine the reasonableness of the procurement quantities of chemical protective masks for infantry and combat vehicle crew members of non-deployable Army units. We also evaluated the adequacy of management controls for determining requirements and maintaining accountability for masks.

**Audit Results.** Army units with a non-deployable wartime mission are authorized more chemical protective masks than needed for mission performance and training. As a result, the Army may unnecessarily spend up to \$6.4 million through FY 1996 for 42,666 M40 series (infantry) masks. Also, the Army could reduce the initial replenishment buy of M42 series masks by up to 1,582 in FY 1997, putting to better use another \$400,000, and the outyear procurement program needs to avoid including non-essential requirements. Management controls were not in place to ensure that Army units reviewed and updated their requirements for chemical protective masks. Also, management controls over chemical protective masks accountability were weak at some units. Appendix D summarizes the potential benefits of the audit.

**Summary of Recommendations.** We recommend reducing the number of chemical protective masks to be authorized and procured for non-deployable Continental United States Army units. We also recommend that the Army reiterate to its units the need for regular reviews of chemical protective mask authorizations and that the Army review the adequacy of controls for managing this type of equipment.

**Management Comments.** The U.S. Army Deputy Chief of Staff for Operations and Plans nonconcurred with recommendations to reduce the number of chemical masks authorized and procured for non-deployable units and with the related monetary benefit. The Army agreed to direct Army Major Subordinate Commands to review chemical protective mask authorizations and make appropriate adjustments to the tables of distribution and allowances. The Army nonconcurred with the recommendation to include chemical protective masks as an internal control assessable unit. However, the Army did agree to review the functional area that includes chemical protective masks, evaluate the adequacy of management controls, and identify key weaknesses that require further evaluation. Refer to Part I for a complete discussion of management comments and Part III for the complete text of management comments.

**Audit Response.** The Army issued a memorandum to the Major Subordinate Commands requesting a review of the tables of distribution and allowances for chemical protective masks to be completed no later than September 1, 1995. After completion of that review, we ask that the Army reconsider its position on the number of chemical protective masks to be authorized and procured for non-deployable units.

Although the Army nonconcurred with the draft report recommendation on management controls, we consider management comments to meet our intent and have revised the recommendation in the final report accordingly. We ask that the Army provide an estimated completion date for the Army's evaluation of management controls over chemical protective masks and comments on the other unresolved issues by September 18, 1995.

# **Table of Contents**

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<b>Executive Summary</b>	i
<b>Part I - Audit Results</b>	
Audit Background	2
Audit Objective	2
Chemical Protective Mask Requirements	3
<b>Part II - Additional Information</b>	
Appendix A. Scope and Methodology	12
Scope	12
Methodology	12
Statistical Sampling	13
Management Control Program	14
Prior Audits and Other Reviews	15
Appendix B. Audit Results of Inspector General Requirement	16
Calculations for M40 and M17 Masks	16
Appendix C. Audit Results of Inspector General Requirement	21
Calculations for M42 and M25 Masks	21
Appendix D. Summary of Potential Benefits Resulting From Audit	22
Appendix E. Organizations Visited or Contacted	23
Appendix F. Report Distribution	26
<b>Part III - Management Comments</b>	
Department of the Army Comments	30

## **Part I - Audit Results**

## Audit Results

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### Audit Background

The M40 and M42 series masks protect infantry soldiers and combat vehicle crews from ingestion of chemical and biological agents. The planned Army procurement through FY 1996 is 1,051,602 M40 series masks and 128,370 M42 series masks. As part of the total planned procurement, as of July 1994, the Army had authorized chemical protective masks for 163,275 infantry and 6,838 combat vehicle personnel in non-deployable units based in the Continental United States (CONUS). These units, which include the State National Guard Administration, the Army Reserve, and the Army's training schools, have a non-combat mission and are responsible for management of CONUS installations. During wartime, these units perform support duties in CONUS. However, soldiers from these units, based on their specific levels of expertise, may be transferred and deployed with other combat units during a conflict. Under current practices, these soldiers could take a mask from the unit they are transferring from or be assigned a mask from the combat unit they are deploying with. The remainder of the planned procurement is for deployable units, overseas units, war reserves, and operational projects. Equipment and personnel for deployable combat units are authorized based on modification tables of organization and equipment. Equipment and personnel for non-deployable units are authorized based on tables of distribution and allowances (TDA).

The Army also has considered continuing the purchase of M40 and M42 series masks through FY 2007 to sustain the inventory. To date, no definite decision had been made concerning funding and quantities. The unit cost of the M40 and M42 series masks (including canisters) was about \$149 and \$228, respectively.

The U.S. Army Chemical and Biological Defense Command manages the M40 and M42 series chemical protective mask programs.

### Audit Objective

The primary audit objective was to determine the reasonableness of the quantities of M40 and M42 series chemical protective masks to be procured for non-deployable Army units. We also evaluated management controls related to that objective. For a discussion of the audit scope, methodology, and management controls reviewed, see Appendix A.

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## **Chemical Protective Mask Requirements**

Army units with a non-deployable wartime mission are authorized more masks than needed for mission performance and training. Also, management controls for chemical protective masks need improvement. These conditions occurred because Army Major Commands and subordinate units did not always review the reasonableness of the number of chemical protective masks authorized for non-deployable combat units and adjust the units' authorization documents accordingly. As a result, the Army may spend \$6.4 million through FY 1996 for 42,666 M40 masks that are not needed. Also, the Army could reduce the initial replenishment buy of M42 series masks by 1,582, putting to better use an additional \$400,000 in FY 1997. The outyear mask procurement program also needs to avoid including non-essential requirements.

### **Background**

Army Regulation 71-13, "Department of the Army Equipment Authorization and Usage Program," June 3, 1988, states that each individual in a non-deployable Army unit is allowed one infantry (M40 or M17 series) mask as required to perform the assigned mission and essential training. The regulation prescribes general policies for establishing the requirement for and authorization of equipment. The regulation does not require a mask for each individual in a TDA unit but rather allows the person developing the requirement and authorization to use discretion based on performance of assigned mission and essential training. The allowance or basis of issue of combat vehicle (M42 and M25 series) crew member masks depends on the number and types of combat vehicles in the unit. The chemical protective mask basis of issue is used to develop TDAs.

For FY 1996, the Army plans to procure 107,496 M40 series masks for Army personnel as an option in the Army's FY 1995 contract. The option is scheduled to be exercised after October 1, 1995. The Army did not plan procurement of M42 series masks in FY 1996. However, the Army is considering buying about 89,000 M40 and 11,000 M42 chemical protective masks each year through FY 2007 to replenish its inventory as masks are damaged.

### **Chemical Protective Mask Authorizations**

**Review Procedures.** In evaluating the reasonableness of the quantities of M40 and M42 series masks to be procured for non-deployable CONUS Army units, we evaluated the number of chemical protective masks authorized for a sample

## **Chemical Protective Mask Requirements**

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of those units. Appendixes B and C show our results for each of the sample sites. We discussed with Army officials the mission requirements and training needs for those units. Although we reviewed the reasonableness of the number of M40 and M42 series masks to be procured, we also considered authorizations for the M17 and M25 series masks because the M40 and M42 series masks will replace the M17 and M25 series masks, respectively, on a one-for-one basis. As of July 1994, about 15.3 percent of Army personnel were equipped with the M40 or M42 chemical protective masks while the remainder were still equipped with M17 or M25 series masks.

**Review Results.** The number of M40 and M17 series masks authorizations for non-deployable units was overstated by 42,666 masks and the number of M42 and M25 series masks authorizations was overstated by 1,582 masks. Our results were based on a statistical sample with a 95-percent confidence level. Our results show that the Army would procure more masks than needed for non-deployable Army units.

In addition, our audit results showed that 13 of the 70 units we visited may need additional chemical protective masks to perform their mission. Those 13 units are tagged with an "M" under the "Notes" column in Appendix B. We discussed with each of those units the need for its higher command to perform an assessment.

## **Reasons for Adjustments**

The number of chemical protective masks authorized, as of July 1994, was overstated for 51 of the 70 units in our sample. Unneeded chemical protective masks were authorized for various reasons.

**One-for-One.** At 11 of the 51 units, the number of masks authorized was based on one mask for each soldier. Those units did not consider whether the masks authorized on a one-for-one basis were needed for performance of the assigned mission or training as required by Army Regulation 71-13, "Department of the Army Equipment Authorization and Usage Program," June 3, 1988. All soldiers in these units did not train at the same time and could share chemical protective masks because the masks were used periodically for nuclear, biological, and chemical training and weapon familiarity or qualification training. Therefore, a soldier could clean and sanitize the mask so that another soldier could use it. The scientific advisor for the U.S. Army Medical Research Institute of Chemical Defense said that cleaning the mask with hot soapy water and letting the mask dry was sufficient to prevent disease transmission among soldiers who share the same mask. Also, the required training included cleaning and disassembly of the mask.

Another 5 of the above 51 units did not issue a mask for every soldier. However, we found these units could further reduce the number of masks authorized based on the frequency of mission and training needs.

## Chemical Protective Mask Requirements

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**Student Load.** The number of chemical protective masks authorized was overstated at 14 of the 51 units because the number of masks authorized was not in line with the current student load or with the number of combat vehicles at the school's unit.

**Amount On-Hand.** Five of the 51 units with excess chemical protective mask authorizations were able to perform their missions and training with the number of chemical protective masks on-hand, which was less than the number authorized on the units' TDAs. However, as of July 1994, their TDAs were not adjusted to reflect this fact.

**Reorganizations.** The number of masks authorized at 4 of the 51 units were overstated because of unit reorganizations and closures. One Army reserve unit that closed in January 1995 was authorized chemical protective masks as of February 1995. Two of the four units subsequently updated their TDAs as a result of unit closures and reorganizations. Also, one unit recognized that it did not need the excess chemical protective masks we identified; however, the unit did not update its TDA.

**Surety Needs.** The number of masks at 4 of the 51 units was not based on valid requirements for personnel who handle chemical agents. For example, chemical protective masks were authorized for contractor personnel at the Hawthorne Army Ammunition Plant, Hawthorne, Nevada. However, Army personnel stated that the contractor followed Occupational Safety and Health Administration regulations and that the contractor did not allow its employees to use military chemical protective masks.

**Other Reasons for Adjustments.** The number of chemical protective masks authorized was also overstated for other reasons. One unit double-counted the number of personnel who needed masks. Another two units were authorized combat vehicle protective masks even though these two units did not have combat vehicles. The U.S. Army Garrison, Fort Ritchie, Maryland, was authorized chemical protective masks to support contingency operations at the Alternate Joint Communications Center (Site R). Those masks should have been accounted as operational project stock in support of Site R. Other reasons included duplicate authorizations, downsizing, authorizations above the need to support summer camp for Reserve Officer Training Corps, National Guard overstrength for augmentee personnel, and inconsistencies between the number of masks on-hand and the number of soldiers in the unit.

## Management Controls

The Army needs to improve its controls for managing chemical protective masks. There have been no Army-wide management control self assessments focused on determining requirements for protective masks or otherwise managing this category of equipment. As a result, the Army did not identify the following management control weaknesses.

## **Chemical Protective Mask Requirements**

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**Major Command and Unit Reviews.** Army Major Commands and subordinate units did not always review the reasonableness of the number of chemical protective masks authorized for non-deployable units. Of the 51 units authorized more chemical protective masks than needed, 26 did not review the reasonableness of or update the authorized number of chemical protective masks. For example, the U.S. Army Chaplain School last reviewed its chemical protective mask needs in March 1985 when the authorizations for chemical protective masks were initially added to the Chaplain School's TDA. Although the number of chemical protective masks authorized did not change, the yearly enrollment of students in courses that required the use of the mask dropped from 1,007 in FY 1991 to 846 in FY 1994. Yearly enrollment in these courses is expected to drop to 694 in FY 1997.

**TDA Updates.** The Army did not always update units' TDAs based on results of surveys completed by Major Commands or subordinate units. Three of the 51 units with unneeded chemical protective masks identified unneeded masks through a unit or Major Command review of chemical protective masks needs. However, neither the unit nor its Major Command adjusted the number of masks authorized, as of July 1994, to reflect the results of the review. For example, the South Carolina National Guard State Area Command determined that it needed 900 masks instead of the authorized 1,749 masks. The National Guard did not adjust its TDA to reflect its actual needs or turn in the excess masks.

**Subsequent Reductions.** Twenty-two of the 51 units authorized more masks than needed as of July 1994 reduced the number of masks authorized on their next TDA update. The M40 units are identified in Appendix B, Note X, and the M42 units are identified in Appendix C, Note E. We agreed with the revised number of authorized chemical protective masks for 14 of the 22 units that adjusted their TDAs. However, we believe the other eight units could further reduce the authorized number of chemical protective masks without affecting mission performance or training. Those units are identified in Appendix B, Note W, and Appendix C, Note F.

**Accountability.** Some Army units were not properly accounting for the chemical protective masks assigned to their units. Ten of the 70 units in our sample had more masks on-hand than the number authorized. In addition, 3,050 of 7,349 chemical protective masks on-hand at Pine Bluff Arsenal, Arkansas, were not accounted for on the property book because the masks were accepted by another receiving area at Pine Bluff Arsenal without a shipment identification number. Also, the U.S. Army Garrison, Fort Lee, Virginia, could not account for all chemical protective masks issued to its personnel. The Equipment Division personnel of the Training and Doctrine Command (Fort Lee's Major Command) said that a computer limitation caused the lack of accountability at Fort Lee.

**Duplicate Authorizations.** Of the 266 units authorized infantry masks (M40 or M17 series), eight units were authorized both the original (M17 series) and replacement (M40 series) masks. Also, one of the 13 units authorized combat vehicle crew member masks (M42 or M25 series) was authorized both the original (M25 series) and the replacement (M42 series) masks.

## Chemical Protective Mask Requirements

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The Army develops procurement requirements based on the sum of the masks authorized in the TDA. Therefore, the total number of original and replacement masks are considered in the TDA for non-deployable units. As a result, if the original mask series authorizations are not dropped from the TDA when the replacement mask series are added, the number of chemical protective masks authorized is overstated by the number of original series masks that remains on the TDA. For example, the U.S. Army Garrison, Fort Bragg, North Carolina, was authorized 1,347 M17 masks and 5,726 M40 masks on its TDA. However, all of Fort Bragg's units were issued M40 series masks as replacements for M17 series masks. As a result, chemical protective mask authorizations for the U.S. Army Garrison were overstated by 1,347 M17 masks. Those M17 masks were replaced by M40 series masks and should no longer be accounted for on the Garrison's TDA.

U.S. Army Deputy Chief of Staff for Plans and Operations personnel said that M17 and M25 series mask authorizations were not dropped from the TDA when replaced by the M40 and M42 series masks because the units and their Major Commands were not properly updating the TDA. The Army also said that in unique situations, both the original and replacement masks could be properly authorized on a unit's TDA. For example, if a unit did not replace all of its fielded masks with the replacement masks, both versions would be appropriate to be on the TDA. Also, the same would be true when one unit absorbs another unit or part of another unit that was authorized a different version of the mask on its TDA. The U.S. Army Garrison, Fort Ritchie, Maryland, and the U.S. Army Signal Center, Fort Gordon, Georgia, are examples of units that absorbed another unit (or part of another unit) that was authorized a different version of the infantry chemical protective mask.

## Conclusion

The TDA authorizations for the M40, M17, M42, and M25 chemical protective masks for non-deployable Army units are considered in establishing planned procurement quantities of M40 and M42 series masks. Chemical protective mask TDA authorizations for non-deployable Army units are overstated on an overall basis and there are numerous anomalies at the individual unit level.

We commend the 22 units that reduced their mask authorizations based on their FY 1995 TDA assessment. However, our review identified that more reductions could be made for eight of these 22 units.

Thirteen of the 70 units in our sample may need more chemical protective masks than were authorized in FY 1994. If the need for additional masks is determined, the cost of these masks could offset the amount of savings described above.

## **Recommendations, Management Comments, and Audit Response**

We recommend that the U.S. Army Deputy Chief of Staff for Operations and Plans:

1. Reduce the M40 and M17 series chemical protective mask tables of distribution and allowances authorizations for non-deployable units by 42,666 and reduce the M42 and M25 series mask tables of distribution and allowances authorizations for non-deployable units by 1,582.
2. Reduce FY 1996 procurement quantities for the M40 chemical protective masks by 42,666. Reduce the initial replenishment buy for the M42 chemical protective masks by 1,582.

**Management Comments.** Deputy Chief of Staff for Operations and Plans (DCSOPS) nonconcurred with Recommendation 1 stating that Army Regulation 71-13 provides the guidelines for chemical protective mask authorizations and gives commanders the responsibility to evaluate and document the needs for their units; therefore, they will not direct TDA units to reduce their mask authorizations.

DCSOPS nonconcurred with Recommendation 2. The Army states it will not reduce the sustainment quantities of the M40 series protective masks based on our findings noting that the objective of the mask procurement program is to completely replace all M17 masks as quickly as possible. The Army also stated there is a current procurement shortfall of chemical protective masks.

**Audit Response.** We acknowledge the unit commanders' key role in determining mask requirements and that aggregate Department of the Army requirements can only be determined after the units have revalidated their requirements as directed by DCSOPS in response to Recommendation 3. The Army management control structure needs to provide for higher level review of unit level determinations, however, because unit commanders may tend to overstate requirements for equipment that has a low per item cost and is not funded from their operating budgets. We agree that the specific program adjustments recommended in this report should be revisited after the Army updates and rebalances its requirements.

3. Direct Army Major Commands and subordinate units to review chemical protective mask authorizations, update the tables of distribution and allowances, and make provision for keeping those tables current in the future.

**Management Comments.** DCSOPS concurred, noting that Headquarters, Department of the Army, issued a message to Major Subordinate Commands requiring them to conduct an equipment survey of TDA authorizations for M40 series chemical protective masks and to update TDAs as required, in accordance with Army Regulation 570-7. The evaluation is to be completed by September 1, 1995.

## **Chemical Protective Mask Requirements**

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**Audit Response.** The Army comments and actions were responsive. The agreed-upon evaluations should serve as a better basis for determining protective mask requirements. See our comments on Recommendations 1 and 2 above.

**4. Direct Army Major Commands and subordinate units to review and evaluate the adequacy of management controls over chemical protective masks and identify key weaknesses in the management controls of chemical protective masks.**

**Management Comments.** DCSOPS nonconcurred with the draft report recommendation to include chemical protective masks in the Army's Management Control Program as an assessable unit or part of another assessable unit. DCSOPS said that the issue is not the designation of an assessable unit, but rather an evaluation of management controls. The Army states that each Command and agency is segmented into assessable units on an organizational basis. The heads of these organizations are responsible for management controls and they are required to certify that the evaluations are scheduled and conducted in accordance with Army Regulation 11-2 "Management Control." DCSOPS will review this functional area and, if appropriate, identify key management controls related to the management of chemical protective masks.

**Audit Response.** Although the DCSOPS nonconcurred with the draft recommendation, management comments met our intent and we have revised the recommendation in this final report accordingly. We ask that the Deputy Chief of Staff for Operations and Plans provide us with a planned completion date of the Army's evaluation.

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## **Part II - Additional Information**

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## **Appendix A. Scope and Methodology**

### **Scope**

The audit scope was limited to non-deployable CONUS active Army, National Guard, and Reserve units with a minimum authorization of 51 chemical protective masks. The scope included a universe of 266 units authorized a total of 160,294 M40 masks (including M17 series being replaced) and 13 units authorized a total of 6,452 M42 masks (including M25 series being replaced). The number of masks authorized was as of July 1994. See Appendix E for list of organizations visited or contacted.

### **Methodology**

We visited or contacted 60 units authorized M40 or M17 series masks and 10 units authorized M42 or M25 series masks. The units were statistically selected from the universe covered in our audit scope. Appendix E lists the organizations visited or contacted.

We interviewed active Army, National Guard, and Army Reserve officials to determine mission requirements and training needs for those units. We reviewed property book records, training records, authorization documents, and other relevant documentation dated from March 1985 through December 1994. At each unit, we evaluated the reasonableness of the number of chemical protective masks authorized for the unit.

**Computer-Processed Data.** We reviewed authorization data from the Army Authorization Documents System (TAADS), which is the Army's automated data base for equipment and personnel authorizations. Army units' TDAs are compiled based on the data in TAADS. We established the reliability of the information in TAADS through discussions with Army personnel and by comparing the number of chemical protective masks authorized on TAADS against the number of masks authorized on the units' TDAs.

**Audit Period and Standards.** This economy and efficiency audit was conducted from April through December 1994 in accordance with auditing standards issued by the Comptroller General of the United States, as implemented by the Inspector General, DoD. Accordingly, we included such tests of management controls as were deemed necessary.

## Statistical Sampling

The Technical Director, Quantitative Methods Division, Office of the Assistant Inspector General for Auditing, designed the statistical plan.

**Objective.** The objective of this audit was to analyze the chemical protective mask authorizations for the Army's non-deployable units and to determine whether such requirements were overstated. The audit was performed independently for two types of chemical protective masks: M40 series (including M17 series being replaced) and M42 series (including M25 series being replaced). The universes for these chemical protective masks included non-deployable CONUS units (identified by category code 3) with a minimum authorization of 51 chemical protective masks. The FY 1994 requirements in the universes were identified as 266 units with 160,294 M40 series masks and as 13 units with 6,452 M42 series masks.

**Sampling Plan.** We employed a stratified random sampling plan as the sampling design for this audit. The sites were divided into three strata based on the individual unit requirements. We randomly selected the sample units from each of the three strata and compared the number of masks, authorized as of July 1994, to our best assessment of the number of masks needed for each site selected. Our assessment of requirements is shown in Appendixes B and C.

The basic stratification criterion included units authorized from 51 to 100 chemical protective masks in stratum I; 101 to 1,000 in stratum II; and more than 1,000 in stratum III. Table A-1 depicts the total number of sites in the universe and the number of units sampled.

Table A-1. Sample Projections

<u>Strata</u>	<u>Chemical Protective Masks Requirements</u>	<u>M-40/M-17A (No. of Sites) Universe Sample</u>		<u>M-42/M-25 (No. of Sites) Universe Sample</u>	
I.	51 - 100	68	5	7	4
II.	101 - 1,000	164	30	4	4
III.	more than 1,000	34	25	2	2
	Total	266	60	13	10

**Sample Results and Projections.** The sample results showed that as of July 1994 more chemical protective masks were authorized at the sample units than needed for mission performance and training.

## **Appendix A. Scope and Methodology**

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We projected the sample results into the universes for M40 and M42 series chemical protective masks. The confidence bounds on point estimates were calculated using 95-percent confidence levels.

Table A-2 provides a summary of our projections for excessive numbers of chemical protective masks authorized.

**Table A-2. Summary of Projections**

<u>Masks</u>	<u>Point Estimates</u>	<u>Bounds on Estimates</u>	
		<u>Lower</u>	<u>Upper</u>
M-40/M-17A	42,666	34,657	50,676
M-42/M-25	1,582	1,401	1,764

We are 95-percent confident that, as of July 1994, between 34,657 and 50,676 M40 and M17 series chemical protective masks authorized for non-deployable CONUS units were not needed by those units. The unbiased point estimate 42,666 is the most likely single value for the number of unneeded chemical protective masks in the universe.

Also, we are 95-percent confident that, as of July 1994, between 1,401 and 1,764 M42 or M25 series chemical protective masks authorized for non-deployable CONUS units were not needed by those units. The unbiased point estimate 1,582 is the most likely single value for the number of unneeded chemical protective masks in the universe.

## **Management Control Program**

We assessed management controls applicable to procurement quantities of M40 and M42 series masks. We evaluated management control techniques, such as management plans and reports, written policy and procedures, and management-initiated reviews. We also reviewed compliance with DoD Directive 5010.38, "Internal Management Control Program," April 14, 1987.

Management controls were not in place to ensure that Army units reviewed and updated their requirements for chemical protective masks. Also, some units were weak in their management controls over chemical protective masks accountability. Details on the management control weaknesses are discussed in the finding. Recommendations 3 and 4, if implemented, will correct these weaknesses. The monetary benefits that can be realized by implementing the management control-related recommendations are described in Appendix D.

## **Appendix A. Scope and Methodology**

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The management control program had not identified the material weaknesses because management of chemical protective masks was not reviewed as part of the Army's management control program. Senior Army officials responsible for management controls will receive a copy of this report.

### **Prior Audits and Other Reviews**

No other recent audits were performed by the General Accounting Office; the Inspector General, DoD; or the Service audit agencies that specifically address planned procurement quantities of M40 and M42 series chemical protective masks for non-deployable Army units.

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## Appendix B. Audit Results of Inspector General Requirement Calculations for M40 and M17 Masks

<u>Unit Name</u>	<u>TDA as of July 1994</u>	<u>Audit Estimate</u>	<u>Notes</u>
1st Armor Training Brigade Fort Knox, KY	3,209	2,026	B, N, W
1st Basic Training Brigade Fort Jackson, SC	7,186	6,722	B, V
3rd Basic Training Brigade Fort Leonard Wood, MO	6,030	6,030	M, S
4th Training Brigade Fort Jackson, SC	3,483	3,483	M
1105th AVCRAD Springfield, MO	129	100	F, U
1106th AVCRAD Fresno, CA	249	100	F, U
1176th U.S. Army Transportation Terminal Brigade, Baltimore, MD	115	55	A, U
2053rd U.S. Army Reception Battalion Baltimore, MD	232	0	C, U
2174th U.S. Army Garrison Salem, VA	331	154	A, S, U
3220th U.S. Army Garrison West Palm Beach, FL	1,397	100	A, W
3398th U.S. Army Reception Battalion Greenville, NC	204	155	A, G, U
5501st U.S. Army Hospital Fort Snelling, MN	200	0	C, V
AL National Guard STARC Headquarters Montgomery, AL	1,355	888	V, AA
Anniston Army Depot Anniston, AL	1,475	1,475	M
CA National Guard STARC Sacramento, CA	969	600	A, U

**Appendix B. Audit Results of Inspector General Requirement Calculations for  
M40 and M17 Masks**

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<u>Unit Name</u>	<u>TDA as of July 1994</u>	<u>Audit Estimate</u>	<u>Notes</u>
D.C. National Guard			
District Area Command			
Washington, DC	237	147	G, U
DE National Guard STARC			
Wilmington, DE	250	209	A, U
Dugway Proving Ground			
Dugway, UT	1,750	750	D, U
FL National Guard STARC			
Saint Augustine, FL	420	363	F, U
Hawthorne Army Ammunition			
Plant, Hawthorne, NV	145	10	D, U
Headquarters 5th Army			
Fort Sam Houston, TX	65	65	
Headquarters, 70th TSB			
Fraser, MI	800	621	V, AA
Headquarters, 104th TSB			
Vancouver Barricks, WA	625	450	S, V, Z
IL National Guard STARC			
Springfield, IL	377	151	F, S, W
MI National Guard STARC			
Lansing, MI	1,111	809	J, U
MO National Guard STARC			
Jefferson City, MO	971	876	G, U
MS National Guard STARC			
Jackson, MS	1,031	976	A, G, W
NCO Academy			
Camp Williams, UT	55	55	
NCO Academy			
Fort Indiantown Gap, PA	338	200	B, U
Newport Army Ammunition Plant			
Newport, IN	235	235	M
NJ National Guard STARC			
Trenton, NJ	329	200	A, S, U
NV National Guard STARC			
Carson City, NV	127	127	
OH National Guard STARC			
Worthington, OH	544	544	
Pine Bluff Arsenal			
Pine Bluff, AR	4,905	3,393	D, R, S, U
SC National Guard STARC			
Columbia, SC	1,749	900	J, X
Tooele Army Depot			
Tooele, UT	4,513	4,513	M

**Appendix B. Audit Results of Inspector General Requirement Calculations for  
M40 and M17 Masks**

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<u>Unit Name</u>	<u>TDA as of July 1994</u>	<u>Audit Estimate</u>	<u>Notes</u>
U. S. Army CBDCOM			
Aberdeen Proving Ground, MD	2,591	2,591	M
U.S. Army Chaplain School			
Fort Monmouth, NJ	288	201	B, O, U
U.S. Army Chemical School			
Fort McClellan, AL	1,198	1,198	M, S
U.S. Army Combat			
Experimentation Battalion			
Fort Hunter Liggett, CA	81	81	L, M
U.S. Army Combined Arms			
Center, Fort Leavenworth, KS	198	156	F, V
U.S. Army Engineer Center			
Fort Leonard Wood, MO	1,201	1,201	M, S
U.S. Army Field			
Artillery School			
Fort Sill, OK	4,065	4,065	M
U.S. Army Garrison			
Carlisle Barracks, PA	55	55	
U. S. Army Garrison			
Fort Bragg, NC	1,347	0	I, U
U.S. Army Garrison			
Fort Carson, CO	200	200	M
U.S. Army Garrison			
Fort Lee, VA	3,280	2,182	B, Q, S, V
U. S. Army Garrison			
Fort Lewis, WA	4,715	3,271	A, K, U
U.S. Army Garrison			
Fort Ritchie, MD	2,726	130	A, H, T, U
U.S. Army Garrison			
Fort Stewart, GA	642	342	E, U
U.S. Army Infantry School			
Fort Benning, GA	9,293	8,144	B, V
U.S. Army Intelligence			
School, Fort Huachuca, AZ	2,176	1,810	B, V
U.S. Army JTCSE			
Mac Dill Air Force Base, FL	234	196	U, Z
U.S. Army Military			
Police School			
Fort McClellan, AL	565	565	M
U.S. Army MRICD			
Aberdeen Proving Ground, MD	600	100	D, X
U.S. Army Ordnance School			
Aberdeen Proving Ground, MD	1,019	555	B, W

**Appendix B. Audit Results of Inspector General Requirement Calculations for  
M40 and M17 Masks**

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<u>Unit Name</u>	<u>TDA as of July 1994</u>	<u>Audit Estimate</u>	<u>Notes</u>
U.S. Army Signal Center Fort Gordon, GA	58	0	C, S, X, Y
U.S. Army Training Center Fort Jackson, SC	176	176	M
U.S. Army Transportation Center, Fort Eustis, VA	1,085	131	C, V
WV National Guard STARC Charleston, WV	352	305	A, U
AVCRAD	Aviation Classification and Repair Activity Depot		
CBDCOM	Chemical and Biological Command		
JTCSE	Joint Communications Support Element		
MRICD	Medical Research Institute of Chemical Defense		
NCO	Non-Commissioned Officer		
STARC	State Area Command		
TSB	Training Support Brigade		

Notes

- A One mask for each soldier was not needed based on mission needs.
- B Number of masks authorized for training school was not in line with student load or number of combat vehicles.
- C Unit deactivated or became part of another unit.
- D Number of masks needed not in line with surety site needs.
- E Unit double-counted personnel who needed a mask.
- F Although the unit did not issue masks on a one-for-one basis, we found that further reductions could be taken without affecting mission or training by sanitizing and sharing the masks.
- G Meeting needs with amount of masks on hand that was less than the number authorized.
- H Site R has 2,494 masks on the TDA. This amount should not be on the TDA. It should be counted as an operational project stock.
- I Authorized amount represents M17 masks no longer on hand at unit. M40 masks replaced M17 masks at Fort Bragg; therefore, amount adjusted to 0. This unit also has 5,726 M40 masks of which 3,878 are needed to support mission requirements and personnel who need masks.
- J National Guard STARC authorized too many masks for support of overstrength personnel or augmentees at other units in the State.
- K Amount of masks authorized to support ROTC Summer Camp was overstated.
- L Need for masks will increase in FY 1995 and FY 1996 and then decrease in FY 1997 because of downsizing and shift in the ratio of armored vehicle crewmembers to infantry members.
- M Unit may need more masks than amount authorized as of July 1994.
- N Unit was authorized 3,209 M40s and 678 M17s, but has 0 M40s and 3,154 M17s on hand. Audit determined that 2,206 M40 or M17 masks were needed.
- O Authorization last updated in March 1985.
- P Unit did not have combat vehicles or a need for combat vehicle masks.
- Q Cannot account for all masks on the property book.
- R Masks on hand are not listed on the property book.
- S More masks on hand than authorized plus 5 percent for sizing.

## **Appendix B. Audit Results of Inspector General Requirement Calculations for M40 and M17 Masks**

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- T The 572nd MP Company, authorized M17 masks, was merged into the USAG that was authorized M40 masks; therefore, the USAG had both types on the TDA, which is considered acceptable to the IG.
- U No study or TDA update made.
- V Unit reduced authorization on next TDA; IG concurs.
- W Unit reduced authorization on next TDA, but IG identified more reductions.
- X Unit reviewed chemical protective mask authorizations, but TDA was not updated.
- Y Authorization was for M40 masks for Fort Gordon's Directorate of Information Management, which was part of the U.S. Army Information System Command. Fort Gordon is also authorized 1,841 M17 masks that were not selected for our sample.
- Z Adjusted to bring the number of masks authorized in line with the number of soldiers on hand.
- AA Unit in process of downsizing and adjusting its TDA accordingly.

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## Appendix C. Audit Results of Inspector General Requirement Calculations for M42 and M25 Masks

<u>Unit Name</u>	<u>TDA as of July 1994</u>	<u>Audit Estimate</u>	<u>Notes</u>
1st Armor Training Brigade Fort Knox, KY	2,939	2,700	A, F
16th Calvary School Fort Knox, KY	1,405	1,118	A, F
2/33rd Armor Battalion Fort Knox, KY	418	300	A, D
100 Division Group Support Louisville, KY	84	84	
Combat Vehicle Transition Training Team Gowen Field, ID	59	6	B, E
Field Artillery School Fort Sill, OK	127	66	A, F
LA National Guard STARC New Orleans, LA	65	0	C, D
National Training Center Fort Irwin, CA	120	90	A, E
U.S. Army Garrison Fort Polk, LA	97	0	C, E
U.S. Army Infantry School Fort Benning, GA	891	420	A, E

Notes:

- A Number of masks authorized for training school was not in line with student load or number of combat vehicles.
- B Meeting needs with amount of masks on hand that was less than the number authorized.
- C Unit did not have combat vehicles or a need for combat vehicle mask.
- D No study or TDA update was made.
- E Unit reduced authorization on next TDA; IG concurs.
- F Unit reduced authorization on next TDA, but IG identified more reductions.

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## **Appendix D. Summary of Potential Benefits Resulting From Audit**

<b>Recommendation Reference</b>	<b>Description of Benefit</b>	<b>Amount and/or Type of Benefit</b>
1.	Economy and Efficiency. Will reduce TDA chemical protective mask authorizations for non-deployable CONUS Army units.	See Recommendation 2.
2.	Economy and Efficiency. Will avoid buying unneeded chemical protective masks for non-deployable CONUS Army units.	Funds put to better use. Up to \$6.4 million in FY 1996 Army Procurement funds for 42,666 M40 masks and \$400,000 in FY 1997 Army Procurement Funds if the Army initiates replenishment buys of M42 masks.
		Additional, currently undeterminable savings could be realized because future replacement buys for the 42,666 M40 masks and 1,582 M42 masks could be reduced or eliminated.
3.	Management Control and Readiness. Will ensure that Army units and their Major Commands evaluate and update their requirements for chemical protective masks, so that nonessential requirements are not funded and priority is given to addressing short falls in the most valid requirements.	Nonmonetary.
4.	Management Control. Will ensure that management controls over Army chemical protective masks are evaluated.	Nonmonetary.

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## **Appendix E. Organizations Visited or Contacted**

### **Department of the Army**

U.S. Army Assistant Deputy Chief of Staff for Operations and Plans, Force Development, Washington, DC  
U.S. Army Operational Test and Evaluation Command, Falls Church, VA  
U.S. Army Force Integration Support Agency, Fort Belvoir, VA  
U.S. Army Combat Experimentation Battalion, Fort Hunter Liggett, CA

### **U.S. Army Materiel Command**

U.S. Army Materiel Command, Alexandria, VA  
U. S. Army Chemical and Biological Defense Command, Aberdeen Proving Ground, MD  
Dugway Proving Ground, Dugway Proving Ground, UT  
Anniston Army Depot, Anniston, AL  
Tooele Army Depot, Tooele, UT  
Pine Bluff Arsenal, Pine Bluff, AR  
Hawthorne Army Ammunition Plant, Hawthorne, NV  
Newport Army Ammunition Plant, Newport, IN

### **U. S. Army Forces Command**

Forces Command, Fort McPherson, GA  
5th Army, Fort Sam Houston, TX  
U.S. Army National Training Center, Fort Irwin, CA  
U.S. Army Garrison, Fort Bragg, NC  
U.S. Army Garrison, Fort Carson, CO  
U.S. Army Garrison, Fort Lewis, WA  
U.S. Army Garrison, Fort Polk, LA  
U.S. Army Garrison, Fort Stewart, GA

### **U.S. Army Training and Doctrine Command**

U.S. Army Training and Doctrine Command, Fort Monroe, VA  
U.S. Army Combined Arms Center, Fort Leavenworth, KS  
U.S. Army Engineer Center, Fort Leonard Wood, MO  
U.S. Army Signal Center, Fort Gordon, GA  
U.S. Army Training Center, Fort Jackson, SC  
U.S. Army Transportation Center, Fort Eustis, VA  
16th Cavalry School, Fort Knox, KY  
U.S. Army Chaplain School, Fort Monmouth, NJ

## **Appendix E. Organizations Visited or Contacted**

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### **U.S. Army Training and Doctrine Command (cont'd)**

U.S. Army Chemical School, Fort McClellan, AL  
U.S. Army Field Artillery School, Fort Sill, OK  
U.S. Army Infantry School, Fort Benning, GA  
U.S. Army Intelligence School, Fort Huachuca, AZ  
U.S. Army Military Police School, Fort McClellan, AL  
U.S. Army Ordnance School, Aberdeen Proving Ground, MD  
1st Armor Training Brigade, Fort Knox, KY  
1st Basic Training Brigade, Fort Jackson, SC  
3rd Basic Training Brigade, Fort Leonard Wood, MO  
4th Training Brigade, Fort Jackson, SC  
U.S. Army Garrison, Carlisle Barracks, PA  
U.S. Army Garrison, Fort Lee, VA  
2/33rd Armor Battalion, Fort Knox, KY

### **U.S. Army Medical Command**

U.S. Army Medical Research Institute of Chemical Defense, Aberdeen Proving Ground, MD

### **U.S. Army National Guard**

National Guard Bureau, Alexandria, VA  
Alabama National Guard Bureau, Montgomery, AL  
California National Guard State Area Command, Sacramento, CA  
Delaware National Guard State Area Command, Wilmington, DE  
District of Columbia Army National Guard District Area Command, Washington, DC  
Florida National Guard, Saint Augustine, FL  
Illinois National Guard State Area Command, Springfield, IL  
Louisiana National Guard State Area Command, New Orleans, LA  
Michigan National Guard State Area Command, Lansing, MI  
Mississippi National Guard, State Area Command, Jackson, MS  
Missouri National Guard State Area Command, Jefferson City, MO  
Nevada National Guard State Area Command, Carson City, NV  
New Jersey National Guard State Area Command, Trenton, NJ  
Ohio National Guard State Area Command, Worthington, OH  
South Carolina National Guard State Area Command, Columbia, SC  
West Virginia National Guard State Area Command, Charleston, WV  
Non-Commissioned Officer Academy, Camp Williams, UT  
Non-Commissioned Officer Academy, Fort Indiantown Gap, PA  
1105th Aviation Classification and Repair Activity Depot, Springfield, MO  
1106th Aviation Classification and Repair Activity Depot, Fresno, CA  
Combat Vehicle Transition Training Team, Gowen Field, ID

## **Appendix E. Organizations Visited or Contacted**

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### **U.S. Army Reserve**

Headquarters, 70th Training Support Brigade, Fraser, MI  
Headquarters, 104th Training Support Brigade, Vancouver Barracks, WA  
1176th U. S. Army Transportation Terminal Brigade, Baltimore, MD  
2174th U.S. Army Garrison, Salem, VA  
3220th U.S. Army Garrison, West Palm Beach, FL  
5501st U.S. Army Hospital, Fort Snelling, MN  
2053rd U.S. Army Reception Battalion, Baltimore, MD  
3398th U.S. Army Reception Battalion, Greenville, NC  
100 Division Group Support, Louisville, KY

### **Military District of Washington**

Headquarters, Military District of Washington, Washington, DC  
U.S. Army Garrison, Fort Ritchie, MD

### **Joint Activity**

U.S. Army Joint Communications Support Element, MacDill Air Force Base, FL

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## **Appendix F. Report Distribution**

### **Office of the Secretary of Defense**

Under Secretary of Defense for Acquisition and Technology  
Director, Defense Logistics Information Exchange  
Under Secretary of Defense (Comptroller)  
Deputy Under Secretary of Defense (Comptroller/Management)  
Deputy Under Secretary of Defense (Comptroller/Program/Budget)  
Assistant to the Secretary of Defense (Atomic Energy)  
Assistant to the Secretary of Defense (Public Affairs)

### **Department of the Army**

Assistant Secretary of the Army (Research, Development, and Acquisition)  
U.S. Army Deputy Chief of Staff for Operations and Plans  
Auditor General, Department of the Army

### **Department of the Navy**

Auditor General, Department of the Navy

### **Department of the Air Force**

Auditor General, Department of the Air Force

### **Defense Organizations**

Director, Defense Contract Audit Agency  
Director, Defense Logistics Agency  
Director, National Security Agency  
Inspector General, National Security Agency  
Inspector General, Central Imagery Office

### **Non-Defense Federal Organizations**

Office of Management and Budget  
Technical Information Center, National Security and International Affairs Division,  
U.S. General Accounting Office

**Non-Defense Federal Organizations (Cont'd)**

Chairman and ranking minority member of each of the following congressional committees and subcommittees:

Senate Committee on Appropriations  
Senate Subcommittee on Defense, Committee on Appropriations  
Senate Committee on Armed Services  
Senate Committee on Governmental Affairs  
House Committee on Appropriations  
House Subcommittee on National Security, Committee on Appropriations  
House Committee on Government Reform and Oversight  
House Subcommittee on National Security, International Affairs, and Criminal Justice, Committee on Government Reform and Oversight  
House Committee on National Security

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## **Part III - Management Comments**

# Department of the Army Comments



DEPARTMENT OF THE ARMY  
OFFICE OF THE DEPUTY CHIEF OF STAFF FOR OPERATIONS AND PLANS  
600 ARMY PENTAGON  
WASHINGTON, DC 20310-6448

REPLY TO  
ATTENTION OF

DAMO-FDB



129 APR 1995

MEMORANDUM THRU DEPUTY CHIEF OF STAFF FOR OPERATIONS AND PLANS  
DIRECTOR OF THE ARMY STAFF *2/15/95*  
ASSISTANT SECRETARY OF THE ARMY (L&E) *2/15/95*

FOR DEPARTMENT OF DEFENSE INSPECTOR GENERAL

SUBJECT: Audit Report on Chemical Protective Mask Requirements (Project No. 3AD-8022.03)

1. The Army has reviewed the DoD IG audit report and believes its conclusion to be erroneous. The DoD IG did not establish any criteria to evaluate what constitutes the appropriate number of protective masks authorized for each unit other than their subjective judgment that one mask per soldier is too many.

2. Specifically, the Army nonconcurs with DoD IG Recommendations 1, 2, and 4:

a. RECOMMENDATION 1. Reduce the chemical protective mask authorizations for non-deployable units.

RESPONSE. Nonconcur. The Army will not direct TDA units to reduce authorizations for protective masks as directed by the DoD IG audit staff. Guidelines for protective mask authorizations are included in Army Regulation 71-13 and give commanders the responsibility to evaluate and document the needs for their units.

b. RECOMMENDATION 2. Reduce the M40 mask FY96 procurement quantities.

RESPONSE. Nonconcur. The Army will not reduce the procurement or sustainment quantities of the M40 series protective masks based on the DoD IG findings. The objective of the mask procurement program is to completely replace all M17 masks as quickly as possible, and there is a current procurement shortfall.

c. RECOMMENDATION 4. Include chemical protective masks in the Army's Internal Management Control Program as an assessable unit or part of an assessable unit.

RESPONSE. Nonconcur. Under the Army management control process and policy outlined in AR 11-2 (Management Control), commands and agencies are segmented into assessable units on an organizational basis. Assessable unit managers -- the heads of these organizations -- are responsible for ensuring that all required management control evaluations are scheduled and

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## Department of the Army Comments

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SUBJECT: Audit Report on Chemical Protective Mask Requirements (Project No. 3AD-8022.03)

conducted, and will certify the results of these evaluations in accordance with AR 11-2. The point of this recommendation; however, is not the designation of an assessable unit, but rather, the evaluation of management controls. Both the Federal Managers' Financial Integrity Act and OMB Circular A-123 stress that there are acceptable levels of risk that cannot be avoided because the cost of absolute control would exceed the benefits derived. Under the Army's management control process, HQDA policy proponents determine which functions require the additional measure of assurance that is provided by requiring an Army-wide evaluation of controls. The ODCSOPS will review this functional area and, if appropriate, identify key management controls related to the management of chemical protective masks that require formal evaluation by commanders in the field.

3. The Army concurs with Recommendation 3. Reiterate the need for regular review and adjustment to Tables of Distribution and Allowances:

a. AR 570-7, Equipment Survey Program, is the current regulatory guidance concerning regular review of Tables of Distribution and Allowances (TDA).

b. ODCSOPS is taking the appropriate actions to ensure TDA authorizations are reviewed IAW AR 570-7 and has issued the attached message to the Army Major Subordinate Commands (MACOMs) to review their authorizations for M40 series protective masks.

4. The Army position is that a soldier with a properly fitted and maintained protective mask has excellent protection against battlefield chemical and biological hazards. Battlefield protection is best assured by good training, command emphasis, conducting PMCS to standard, and by testing the "soldier-mask system" for proper fit and function. Reducing the authorization for protective masks below one per soldier is counter to good training and emphasizing individual soldier responsibility for the protective mask:

a. Previous DoD IG audits alleged poor mask PMCS, and, in response, on 15 Aug 94, the Army tasked MACOMs to ensure mask PMCS is performed to standard in all units. Additionally, the Commandant, USACMLS, has advised all MACOM, Corps, and Division Chemical Officers to emphasize the importance of mask PMCS.

b. Furthermore, protective mask PMCS has been included in the HQDA DCSLOG Command Logistics Review Program (CLRP) as a special interest item. There are three objectives being reviewed as part of the CLRP special interest item:

(1) Determine if unit level preventive maintenance checks and services are properly and routinely performed by the individual soldier.

(2) Determine if training is conducted in protective mask PMCS procedures.

(3) Determine if the command is properly seal testing protective masks.

## Department of the Army Comments

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SUBJECT: Audit Report on Chemical Protective Mask Requirements (Project No. 3AD-8022-03)

5. This memorandum has been coordinated with OASA(FM), ODCSLOG, OASA(ILE),  
OASA(RDA), OTIG, OAAG, and OGC.

6. The point of contact is LTC Izzo, DAMO-FDB, DSN 224-8607, (703) 614-8607.

Enclosure



EDWARD G. ANDERSON III  
Major General, GS  
Assistant Deputy Chief of Staff  
for Operations and Plans,  
Force Development

Department of the Army Comments

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AIG 7406

INFO CDR AHCCOM ROCK ISLAND IL//AMSMC-LGA//

CDR AMC ALEXANDRIA VA//AMCCN-CB//

CDR FORSCOM FT MCPHERSON GA//AFOP-TSH//

CDR TRADOC FT MONROE VA//ATCD-SB//

CDR USACMILS FT MCCLELLAN AL//ATZN-CM-Z/ATZN-CM-CO//

CDR CBDCOM ABERDEEN PROVING GROUND

MD//AMSCB-CG/AMCPM-NH//

HQDA WASH

DC//DAMO-FDB/DAMO-FDZ/DAMO-ZQ/DAMO-ODR/DAMO-TRO/3AL0-SM

T/SAR0-ZCS/SAIG-OP/HOFI-SDC-E//

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SUBJECT: CHEMICAL PROTECTIVE MASK REQUIREMENTS

A. DRAFT DODIG AUDIT REPORT, PROJECT NO. 3AD-8022-03, 2 MAR 95.

SUBJ: CHEMICAL PROTECTIVE MASK REQUIREMENTS.

B. AR 570-7, 22 JAN 93. SUBJ: EQUIPMENT SURVEY PROGRAM.

1. THE DEPARTMENT OF DEFENSE INSPECTOR GENERAL ISSUED A DRAFT AUDIT REPORT ON CHEMICAL PROTECTIVE MASK REQUIREMENTS ON 2 MARCH 1995 (PROJECT NO. 3AD-8022-03). THIS REPORT ALLEGES THAT THE NUMBER OF

STEVE LAWRENCE, MAJ, DSN 227-5422

EDWARD G. ANDERSON III, MG



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Department of the Army Comments

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CHEMICAL PROTECTIVE MASKS AUTHORIZED, AS OF JULY 1994, WAS OVERSTATED FOR 51 OF 70 TDA UNITS SAMPLED. THE AUDIT REPORT ALSO INDICATES THAT 33 OF THE 70 UNITS SAMPLED MAY NEED MORE PROTECTIVE MASKS THAN THEY WERE AUTHORIZED. ALTHOUGH THE ARMY DOES NOT AGREE WITH ALL THE SPECIFIC FINDINGS AND RECOMMENDATIONS OF THIS REPORT, IT DOES INDICATE THAT UNITS MAY NOT BE CONDUCTING REQUIRED REVIEWS AND UPDATES TO TDA'S. IN ADDITION THE AUDIT REPORT IDENTIFIED POSSIBLE PROBLEMS WITH PROPERLY ACCOUNTING FOR MASKS IN SOME UNITS.

2. THE ARMY'S EQUIPMENT SURVEY PROGRAM (ESP), AR 570-7, IS DESIGNED TO PROVIDE INDEPENDENT, ON-SITE REVIEWS OF EQUIPMENT REQUIREMENTS TO ENSURE THE FOLLOWING:

- A. EQUIPMENT AUTHORIZATIONS ARE FULLY JUSTIFIED BY MISSION REQUIREMENTS.
  - B. EQUIPMENT REQUIRED TO ACCOMPLISH THE UNIT MISSION IS PROPERLY DOCUMENTED.
  - C. EXCESS EQUIPMENT IS IDENTIFIED AND RETURNED TO THE SUPPLY SYSTEM
  - D. PROPERTY ACCOUNTABILITY RECORDS AND AUTHORIZATION DOCUMENTS ARE RECONCILED.
3. ALL MACOMS WILL TAKE THE FOLLOWING ACTIONS NLT 1 SEP 95.
- A. ENSURE ALL TDA UNITS REVIEW CHEMICAL PROTECTIVE MASKS

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REQUIREMENTS AND UPDATE AUTHORIZATION DOCUMENTS AS REQUIRED.

B. CONDUCT AN EQUIPMENT SURVEY, IAW AR 570-7, OF CHEMICAL PROTECTIVE MASKS FOR ALL TDA UNITS SPECIFIED IN THE REF DODIG DRAFT AUDIT REPORT PRIOR TO THE NEXT MANAGEMENT OF CHANGE (MOC) WINDOW, JUL-SEP 95. AS REQUIRED, UPDATE ANY CHANGES TO TDA DOCUMENTS DURING THE JUL-SEP 95 MOC WINDOW.

4. HQDA DAMO-PDB POC IS MAJ STEVE E. LAWRENCE, DSN 227-5422. PLEASE PROVIDE THE NAME AND PHONE NUMBER OF YOUR ACTION OFFICER TO THE HQDA POC NLT 3 JUN 95.

REMARKS

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## **Audit Team Members**

This report was prepared by the Acquisition Management Directorate,  
Office of the Assistant Inspector General for Auditing, DoD.

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